BONNE SANTE' CHEMICAL HEALTH & WELLNESS CENTER New Roads, Louisiana

Annual Financial Statements
As of and For the Year Ended June 30, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1/27/0

DONALD C. De VILLE

Certified Public Accountant 7829 Bluebonnet Boulevard Baton Rouge, Louisiana 70810

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REPORT OF INDEPENDENT ACCOUNTANT

August 10, 2009

Bonne Sante' - Chemical Health & Wellness Center 282 A Hospital Road New Roads, Louisiana 70760

I have audited the accompanying basic financial statements of the Bonne Sante' - Chemical Health & Wellness Center, a component unit of the Pointe Coupee Parish Police Jury, as of and for the year ended June 30, 2009, as listed in the Table of Contents. These basic financial statements are the responsibility of the Bonne Sante' - Chemical Health & Wellness Center's management. My responsibility is to express an opinion of these basic financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the Bonne Sante' - Chemical Health & Wellness Center as of June 30, 2009, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The budgetary information on pages 23 and 24, is not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the supplementary information. However, I did not audit the information and express no opinion on it.

The Bonne Sante' - Chemical Health & Wellness Center has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In accordance with <u>Government Auditing Standards</u>, I have also issued a report dated August 10, 2009, on our consideration of Bonne Sante' - Chemical Health & Wellness Center's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with <u>Governmental Auditing Standards</u> and should be read in conjunction with this report in considering the results of my audit.

Respectively submitted,

Nond C. Deville

GOVERNMENT WIDE FINANCIAL STATEMENTS

GOVERNMENT WIDE STATEMENT OF NET ASSETS

BONNE SANTE' - CHEMICAL HEALTH & WELLNESS CENTER NEW ROADS, LOUISIANA June 30, 2009

	GOVERNMENTAL ACTIVITIES
ASSETS:	
Cash	\$82,943
Taxes Receivable	35,494
Grants Receivable	5,058
Accounts Receivalbe	454
Prepaid	0
Capital assets, net of accumulated depreciation	8,162
Total Assets	132,111
LIABILITIES AND FUND BALANCES:	
LIABILITIES:	#4 DEE
Accounts Payable	\$1,265 20
Payroll Taxes Payable Lease Payable	7 ,45 7
Compensated Absences Payable	13,903
Total Liabilities	22,645
Total Satisfied	
NET ASSETS:	
Investment in Capital Assets, net of debt	8,162
Unreserved-Undesignated	101,304
Total Net Assets	109,466

The accompanying notes are an integral part of this statement.

GOVERNMENT WIDE STATEMENT OF ACTIVITIES

BONNE SANTE' - CHEMICAL HEALTH AND WELLNESS CENTER NEW ROADS, LOUISIANA For the Year Ended June 30, 2009

			Program Reve	nues	Revenues and Increases (Decreases) in
	,		Operating		Net Assets
		Charges for	Grants &	Capital Grants &	Governmental
	Expenses	Services	Contributions	Contributions	Activities
GOVERNMENTAL ACTIVITIES HEALTH AND WELLFARE:					
SUPPORT SERVICES	4055 400	40.040	450 504		(400 570)
Substance Abuse	\$255,182	\$6,048	\$58,561	\$0	(190,573)
Treatement	72,662	0	72,662	0	0
Total Governmental Activites	327,844	6,048	131,223	0	(190,573)
	General Rev				
	Sales Taxe	es			200,987
	Investment	t earnings			498
	Other gene	eral revenues			198
	Total gene	ral revenues a	nd transfers	<u> </u>	201,683
	Change i	in Net Assets			11,110
	Net assets-l	pegi nning			96,114
	Net assets-	ending		:	107,224

Net (Expenses)

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

BALANCE SHEET GOVERNMENTAL FUNDS

BONNE SANTE' - CHEMICAL HEALTH & WELLNESS CENTER NEW ROADS, LOUISIANA June 30, 2009

	GENERAL	TREATMENT	
	FUND	FUND	TOTAL
ASSETS:	_		
Cash	\$76,070	\$6,873	\$82,943
Taxes Receivable	35,494	0	35,494
Intergovernmental Receivable	0	5,058	5,058
Patients Receivalbe	454	0	454
Due From Other Funds	11,931	0	11,931
Total Assets	123,949	11,931	135,880
LIABILITIES AND FUND BALANC	ES:		
LIABILITIES:			
Accounts Payable	\$ 1, 265	\$0	\$1,265
Payroll Taxes Payable	20	0	20
Lease Payable	7,457	0	7,457
Due To Other Funds	0	1 <u>1,93</u> 1	11,931
Total Liabilities	8,742	11,931	20,673
FUND BALANCES:			
Unreserved-Undesignated	115,207	0	115,207
Total Fund Balance	115,207	0	115,207
T. 11: 1000	400.040	44.024	425.000
Total Liabilities and Fund Balance	123,949	11,931	135,880

The accompanying notes are an integral part of this statement.

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE TO THE GOVERNMENT-WIDE FINANCIAL STATEMENT OF NET ASSETS

BONNE SANTE' - CHEMICAL HEALTH & WELLNESS CENTER NEW ROADS, LOUISIANA JUNE 30, 2009

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Total Governmental Fund Balance	\$115,207
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	8,162
Some expense reported in the statement of activities such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in government fund	ds:
Compensated Absences	(13,903)
	
Net Assets of Governmental Activities	109,466 ————

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

BONNE SANTE' - CHEMICAL HEALTH AND WELLNESS CENTER NEW ROADS, LOUISIANA FOR THE YEAR ENDED JUNE 30, 2009

	GENERAL FUND	TREATMENT FUND	TOTAL
REVENUE			
Intergovernmental			
Federal-TANF	\$0	\$25,508	\$25,508
State	0	47,154	47,154
Local	58,561	0	58,561
Sales Taxes	200,987	0	200,987
Fines	775	0	775
Charges For Services	5,273	0	5,273
Interest Income	498	0	498
Miscellaneous Income	198	0	198
_	266,292	72,662	338,954
EXPENDITURES			
HEALTH AND WELLFARE			
CURRENT			
Salaries	143,309	59,629	202,938
Fringe	41,495	13,033	54,528
Travel	3,714	0	3,714
Operating Services	20,002	0	20,002
Operating Supplies	4,358	0	4,358
Other	5,129	0	5,129
Professional	31,323	0	31,323
Capital Outlay	1,013	0	1,013
_	250,343	72,662	323,005
EXCESS OF REVENUE OVER			
(UNDER) EXPENDITURES	15,949	0	15,949
FUND BALANCE, BEGINNING	99,257	0	99,257
FUND BALANCE, END	115,206	0	115,206

The accompanying notes are and integral part of this statement.

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

BONNE SANTE' - CHEMICAL HEALTH & WELLNESS CENTER NEW ROADS, LOUISIANA FOR THE YEAR ENDED JUNE 30, 2009

Amounts reported for governmental activities in the statement of activities are different because:

Net Change in Fund Balances-Total Governmental Funds	\$15,949
Governmental funds report capital outlays as expenditures However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the	
current period.	(2,997)
Repayment of notes payable is an expenditure in the governmental funds, but the repayment reduces long-term liability in this statement of net assets.	- 0 -
Some expense reported in the statement of activities such as compensated absences, do not require the use of current financial resources and therefore are not	
reported as expenditures in governmental funds.	(1,842)
	-
Changes in Net Assets of Governmental Activities	11,110

NOTE 1 - INTRODUCTION

The Bonne Sante' Chemical Health & Wellness Center (Center) was created as part of the Pointe Coupee Health Service District No. 1 under the authority of Louisiana Revised Statutes 46:1051-1069. The Center is located in the City of New Roads and services the entire parish from this location.

The mission of the Center is to increase the availability and accessibility of effective, community-based prevention, treatment, assessment/referral services for individuals faced with chemical use problems, in order to improve the lifestyles of the citizens of Pointe Coupee Parish. The center employs about eight employees and contractors.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

As stated previously, the Center was created by a resolution of the Pointe Coupee Health Service District No. 1 in 1988.

The Center is governed by a chief executive officer and the board of directors of the Pointe Coupee Health Service District No. 1.

In accordance with the requirements of Statement No. 14, The Financial Reporting Entity, of the Governmental Accounting Standards Board (GASB), the financial statements must present the Center (the primary government) and its component units. Pursuant to this criterion, no component units were identified for inclusion in the accompanying financial statements.

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide (based on the Center as a whole) and fund financial statements. The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The previous reporting model emphasized fund types (the total of all funds of a particular type), in the new reporting model as defined by GASB Statement No. 34 the focus is either the Center as a whole or major individual funds (within the fund financial statements).

The statement of activities demonstrates the degree to which the direct expenses of a given functional category (Health) or activities are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, (2) grants and contributions that are restricted to meeting the operational requirement of a particular function or activity, and (3) grants and contributions that are restricted to meeting the capital requirements of a particular function or activity.

Taxes and other items not properly included among program revenues are reported instead as general revenues.

The net cost (by function or business-type activity) is normally covered by general revenue (property, sales, franchise taxes, intergovernmental revenues, interest income, etc.)

Separate fund based financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statement. The major governmental fund is the general fund. GASB Statement No. 34 sets forth minimum criteria (percentages of assets, liabilities, revenues, and expenditures / expenses of either fund category for the governmental and enterprise combined) for the determination of major funds. There were no nonmajor funds.

The government-wide focus is more on the sustainable of the Center as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. The focus of the fund financial statements is on the major individual funds of the governmental and business-type categories, as well as the fiduciary funds, by category, and the component units. Each presentation provides valuable information that can be analyzed and compared to enhance the usefulness of the information.

<u>Measurement Focus, Basis of Accounting, and Financial Statement Presentation.</u>

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the propriety fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Sales taxes are recognized as revenues in the year for which they are collected. Grants and similar items are recognized as revenue as soon as all eligibility requirement imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to available if they are collected with 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgements, are recorded only when payment is due.

Sales taxes are recognized under the susceptible to accrual concept. Investment earnings are recorded as earned since they are measurable and available. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the individual programs are used as guidance.

The following major funds are used by the Center in its governmental funds:

General Fund accounts for the Center's primary public safety and is the primary operating unit of the Center.

GASB Statement No. 34 eliminates the presentation of Account Groups, but provides for these records to be maintained and incorporates the information into the Governmental Activities column in the government-wide Statement of Net Assets.

Assets, Liabilities and Equity

Cash and Investments

Cash and cash equivalents includes demand deposits and money market accounts. Under state law, the Center may deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law, or of any other state of the United States, or under the laws of the United States.

State statute authorizes the Center to invest in United States bonds, treasury notes and bills, or certificates or time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool.

Cash deposits are reported at carrying amount which reasonably estimates fair value.

Receivables

Receivables consist of all revenues earned at year-end and not yet received.

Prepaid Expenses/Expenditures

Prepaid expenses include amounts paid for services in advance. These are shown as assets on the Government-Wide Statement of Net Assets and the Government Fund Balance Sheet.

Inventories

Inventories for supplies are immaterial and are recorded as expenses when purchased.

Capital Assets, Depreciation, and Amortization

Capital assets are capitalized at historical cost. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Center maintains a threshold level of \$1,000 or more for capitalized capital assets.

Capital assets are recorded in the Statement of Net Assets and the Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets other than land are depreciated using the straight line method over the following useful lives:

Equipment -

5 to 7 Years

PAID TIME OFF (PTO)

The Center's recognition and measurement criteria for compensated absences follows:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- a. The employees' rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

Fund Equity Classifications

Equity is classified as net assets and displayed in three components:

- 1. Invested in capital assets, net of related debt Consist of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- 2. Restricted net assets Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- 3. Unrestricted net assets All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures and expenses during the reporting period. Actual results could differ from those estimates.

Budgetary Information

The Center uses the following budget practices:

- 1. Annually in the spring of each year the Center submits a proposed operating budget for the general and treatment funds prepared on the GAAP basis, to the Pointe Coupee Health Service District No. 1 Board of Directors and the State of Louisiana for approval.
- 2. All unencumbered budget appropriations, laspe at the end of each fiscal year.

NOTE 3 - CASH AND CASH EQUIVALENTS

At June 30, 2009, the Bonne Sante' - Chemical Health & Wellness Center had cash and cash equivalent (book balances) totaling \$82,943.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial Credit Risk-Deposits. At year-end the bank balance was \$101,540. Of the bank balances, \$101,540 was covered by \$250,000 federal depository insurance.

Interest Rate-Deposits. The Center's policy does not address interest
rate risk.

NOTE 4 - RECEIVABLES AND PAYABLES

A. A Summary of the Center's receivables at year end follows:

CLASS OF RECEIVABLES	GENERAL	TREATMENT	TOTAL
Taxes Receivable Grants Receivable	\$35,494 -0-	\$-0- 5,058	\$35,494 5,058
Total	35,494	5,058	40,552

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income. The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

NOTE 5 - CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2009, is as follows:

GOVERNMENTAL ACTIVITIES	Balance 6-30-08	Additions	Deletions	Balance 6-30-09
Equipment & Computers	\$28,095	\$ - 0 -	-0-	\$28,095
Accumulated Depreciation: Equipment & Computers	(16,936)	(2,997)	- 0 -	(19,933)
Net Capital Assets	11,159	(2,997)	-0-	8,162

Depreciation was charged to governmental activities as follows:

	Substance Abu	ıse			\$2,997
Total	governmental	activities	depreciation	expense	2,997

NOTE 6 - PENSION PLAN AND RETIREMENT COMMITMENTS

Plan Description.

Substantially all Bonne Sante' Center's employees are members of the Parochial Employees' Retirement System of Louisiana ("System"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. System is composed of two distinct plans, Plan A and Plan B, with separate assets and separate benefit provisions. All employees of the Bonne Sante' Center are members of Plan A. All permanent Bonne Sante' Center employees working at least 28 hours a week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 7 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for most employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980.

Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average.

Employees who terminate with at least the amount of credited service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employee's Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Funding Policy

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Bonne Sante' Center is required to contribute at an actuarially determined rate. The current rate is 12.75 percent of annual covered payroll.

Contributions to the System also include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B, based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Bonne Sante' Center are established and may be amended by state statute.

As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Bonne Sante' Center's contributions to the System under Plan A for the years ended June 30, 2009, and June 30, 2008, June 30, 2007, were \$25,173, \$25,770 and \$21,712, respectively, equal to the required contributions for each year.

NOTE 7 - POST-RETIREMENT BENEFITS

The Center does not offer any post-retirement benefits.

NOTE 8 - PAID TIME OFF (PTO)

At June 30, 2009, employees of the Center have accumulated and vested \$13,903 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. Of this amount, all is recorded as an obligation of the General Fund.

NOTE 9 - CENTRALIZED COLLECTION AGENCY AGREEMENT

In accordance with Paragraph (B)(1) of Section 3 of Article VII of the Constitution of the State of Louisiana, the Center through the Pointe Coupee Health Service District No. 1 entered into a agreement on May 20, 1992, with all of the sales and use tax taxing authorities of the Parish of Pointe Coupee designating the Sales Tax Department of the Pointe Coupee Parish Police Jury as the single tax collection entity. The agreement is effective as of July 1, 1992, the agreement authorized the Center to compensate the collection agency 1.25% of the gross amount collected.

NOTE 10 - LITIGATION AND CLAIMS

As of June 30, 2009, there was no litigation pending against the Center, nor was the Center aware of any unasserted claims. No claims or litigation costs were incurred in the current year.

NOTE 11 - COMPENSATION PAID TO BOARD MEMBERS

In compliance with the Bonne Sante' - Chemical Health & Wellness Center Law of Louisiana (Act 36 of 1926), no compensation is paid to any member of the Board.

NOTE 12 - RISK MANAGEMENT

The Bonne Sante' - Chemical Health & Wellness Center is exposed to various risks of loss related to torts, theft of, damage of and destruction of assets; errors and omissions and natural disasters for which the Bonne Sante' - Chemical Health & Wellness Center carries commercial insurance. There have been no significant reductions in coverage from prior year and settlements have not exceeded coverage in the past three years.

NOTE 13 - RELATED PARTY TRANSACTIONS

The Pointe Coupee Health Service District No. 1 provides office space, certain utilities and maintenance to the Center.

NOTE 14 - FEDERAL COMPLIANCE CONTINGENCIES

The Center receives the some of its revenue from funds provided through grants administered by the Louisiana Department of Health & Hospitals and the Special 1% Sales Tax. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of funds the Center receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Center will receive in the next fiscal year.

REQUIRED SUPPLEMENTAL INFORMATION

BONNE SANTE' - CHEMICAL HEALTH & WELLNESS CENTER NEW ROADS, LOUISIANA BUDGETARY COMPARISON SCHEDULE - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2009

			ACTUAL AMOUNTS	VARIANCE FINAL BUDGET
	BUDGET AMOUNTS		GAAP	FAVORABLE
	ORIGINAL	FINAL	BASIS	(UNFAVORABLE)
REVENUES:				
Sales Taxes	\$195,000	\$195,000	\$200,987	\$5,987
Intergovernmental	62,020	62,020	58,561	(3,459)
Fines	892	892	775	(117)
Charges For Services	5,000	5,000	5,273	273
Investment Income	3,000	3,000	498	(2,502)
Miscellaneous	100	100	198	98
Total Revenues	266,012	266,012	266,292	280
EXPENDITURES:				
Current				
Personnel	99,925	99,925	143,309	(43,384)
Fringe	37,826	37,826	41,495	(3,669)
Travel	5,000	5,000	3,714	1,286
Operating Services	28,540	28,540	20,002	8,538
Operating Supplies	10,000	10,000	4,358	5, 64 2
Other	0	0	5,129	(5,129)
Professional	20,200	20,200	31,323	(11,123)
· Capital Outlay	4,500	4,500	1,013	3,487
Total Expenditures	205,991	205,991	250,343	(44,352)
Excess (Deficiency) Of Revenue				
Over Expenditures	60,021	60,021	15,949	(44,072)
FUND BALANCE, Beginning	99,257	99,257	99,257	0
FUND BALANCE, Ending	159,278	159,278	115,206	(44,072)

BONNE SANTE' CHEMICAL HEALTH & WELLNESS CENTER BUDGETARY COMPARISON SCHEDULE - TREATMENT FUND FOR THE YEAR ENDED JUNE 30, 2009

			ACTUAL AMOUNTS	VARIANCE FINAL BUDGET
	BUDGET AMOUNTS -		GAAP	FAVORABLE
	ORIGINAL	FINAL	BASIS	(UNFAVORABLE)
REVENUES:				· ·
Intergovermental	\$74,000	\$74,000	\$72,662	(\$1,338)
Other	0	0	84	84
Total Revenues	74,000	74,000	72,746	(1,254)
EXPENDITURES:				
Current				
Personnel	60,967	60,967	60,967	0
Fringe	13,033	13,033	11,779	1,254
Travel	0	0	0	0
Operating Services	0	0	0	0
Operating Supplies	0	0	0	0
Other	0	0	0	0
Capital Outlay	0	0	0	0
In-Kind	0	0	0	0
Total Expenditures	74,000	74,000	72,746	1,254
Excess (Deficiency) Of Revenue				
Over Expenditures	0	0	0	0
FUND BALANCE, Beginning	0	0	0	0
FUND BALANCE, Ending	0	0	0	0

OTHER SUPPLEMENTAL INFORMATION



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

August 10, 2009

To the Board of Directors

Bonne Sante' - Chemical Health & Wellness Center

New Roads, Louisiana

I have audited the primary government financial statements of the Bonne Sante' - Chemical Health & Wellness Center, (Center) as of and for the year ended June 30, 2009, and have issued my report thereon dated August 10, 2009. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Bonne Sante' - Chemical Health & Wellness Center's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Entity internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Entity's internal control over financial reporting.

A control deficiency exist when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatement on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiency in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bonne Sante'-Chemical Health & Wellness Center's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed an instance of noncompliance or other matter that is required to be reported under <u>Government Auditing Standards</u>.

This report is intended for the information of the management, and federal and state awarding agencies and pass-through entities and Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

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BONNE SANTE' - CHEMICAL HEALTH & WELLNESS CENTER NEW ROADS, LOUISIANA SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED June 30, 2009

REF	FISCAL YEAR FINDING INITIALLY OCCURRED	DESCRIPTION OF FINDING	CORRECTIVE ACTION TAKEN (YES, NO, PARTIALLY)	PLANNED CORRECTIVE ACTION/PARTIAL CORRECTIVE ACTION TAKEN
1.	6-30-08	Center Lacks the Qualifications and Skills to Prepare Their Financial Statements	No	Cost To Benefit Too Great for Small Organization

BONNE SANTE' - CHEMICAL HEALTH & WELLNESS CENTER NEW ROADS, LOUISIANA SUMMARY SCHEDULE OF ELECTIONED COST

SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COST FOR THE YEAR ENDED June 30, 2009

A. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Material weakness(es) identified? No

Significant deficiency(ies) identified that are not considered to be

material weaknesses? No

Noncompliance material to financial

statements noted? Yes

Federal Awards - Not Applicable

There were no major programs.

No federal funds were used to pay audit cost.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

2009-1

Condition: The Center's management lack the qualifications and

training to prepare its financial statements.

Criteria: SAS No. 112 defines this as a deficiency in the design

of controls.

Effect: There is no effect to the financial statements since the

auditor prepared the financial statements.

Recommendation: Because the Center is so small and the cost to

benefit ratio is too great, I do not have a

recommendation.

C. MANAGEMENT LETTER

The auditor did not issue a management letter this year.

BONNE SANTE' - CHEMICAL HEALTH & WELLNESS CENTER NEW ROADS, LOUISIANA CORRECTIVE ACTION PLAN FOR THE YEAR ENDED June 30, 2009

REF	DESCRIPTION OF FINDING	CORRECTIVE ACTION PLANNED	NAME OF CONTACT PERSON	ANTICIPATED COMPLETION DATE
2009-1	Management lacks the qualifications and training to prepare their financial statements.	N/A - The cost to benefit does not justify the hiring of another CPA.	Donna Hammond	N/A